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Food news for individuals and groups promoting nutrition education, and for food service managers in industrial plants, restaurants, hospitals and hotels.

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No. 20



DOES YOUR LUNCH MEASURE UP?

Industrial Nutrition HIGHLIGHTS

For Editors of Plant Publications

Eat a Lunch That Packs a Punch!

Lunch is a very important meal to the worker. It must carry him through the most critical hours of the working day—hours when "PM fag" begins to make inroads on his energy reserve. It is highly important, then, that lunches contain full quotas of nutrients and energy. This is true whether the lunches are selected in plant cafeterias, chosen from the food cart, or eaten at the office desk.

Let's check your lunch box

Is it lined with waxed paper or a clean white napkin? Are foods carefully packaged, so that crisp, soft foods are unbroken, and flavors are not intermingled? your lunchbox contain one or more substantial sandwiches like roast beef with lettuce on enriched bread; or cream cheese and chopped nuts on whole wheat? Is there a vegetable -- a whole ripe tomato, for instance; or a scrubbed fresh carrot cut in strips and wrapped in waxed paper; or crisp celery sticks? Is there a thermos jug of steaming coffee or piping hot soup? Is there a package of oatmeal cookies, a cupcake or a piece of gingerbread? Is there an orange or other fresh fruit to eat now or later for a PM snack.

Let's check your food cart lunch

Your food cart meal was probably a "quickie." Most of such meals are. But was it a nutritious one too? Did you start with cream of tomato soup, follow with a baked ham and lettuce sandwich on enriched bread, and finish with ice cream and milk (or some other beverage)? If you did, you had 800 to 1,000 calories of food energy and some valuable nutrients besides. You had enough to see you through the afternoon. If you had less, you had a "snack" and not a lunch. Snacks are fine between meals, but insufficient for noontime meals.

Let's check your cafeteria tray

should have a protein-rich main dish of meat, poultry, fish, or eggs; potatoes, a green or yellow cooked vegetable, or a salad; enriched or whole-grain bread with butter or vitamin A fortified margarine; fruit, ice cream, or custard for dessert; and a half-pint of milk. Or tea or coffee, if you prefer. Does your tray compare favorably with this standard?

Turkey Treat

Large tom turkeys are plentiful this winter, and you'll find some of them in your butcher's meat case split in half. Half-a-turkey is a good buy for the small family and makes a good wintertime treat.

To prepare half-a-turkey try these suggestions from the Bureau of Human Nutrition and Home Economics:

Pick out any pinteathers and singe hairs off over flame. Cut off the neck and foot, and cut off the wing at the first joint. Scrub the bird with a wet cloth and a little mild soap, rinse thoroughly, and dry.

Tie the tail and leg together by running a large needle threaded through the skin of the leg just above the foot and through the meaty part of the tail. Then wrap the string around the tail and leg and tie.

Place the bird cut side up on the table. Sew up the loose skin at the neck to form a pocket inside the bird. Sprinkle salt into the pocket and fill it loosely with stuffing.

The remainder of the stuffing may be baked in a separate dish.

Place the turkey cut side down in a shallow roasting pan. Brush with melted fat and roast at 300°F. Do not add water or cover the pan. After 1½ hours baste the bird with drippings and repeat at intervals of 45 minutes until the turkey is done. A half turkey weighing 7 to 9 pounds will take 4½ to 5 hours to roast.

Food Service News

For Food Service Operators and Dietitians

February Plentiful Foods

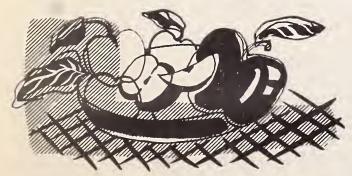
Food service establishments will find a number of food items on the plentiful list this month that may be featured on cold-weather menus.

Winter apples are plentiful in most markets. You can save sugar by using apple salads for desserts occasionally in place of baked desserts. Or serve an apple, seeded grape, and raisin salad or an apple, orange, and date salad. These salads are colorful and easy to make. The apples should be well scrubbed and preferably diced with the red skins left on. Keep the cut apples from discoloring by marinating them with pineapple juice.

Potatoes are plentiful in every market. In the recipe section this month you will find recipes for potato chowder and for home-fried potatoes. The potato chowder is nourishing and tastes good on cold February days.

Fresh spinach is expected to be plentiful throughout March. It should be cooked until tender but no longer. Drain it well, season, and serve piping hot. Try a little crumbled crisp bacon with the spinach for seasoning, in place of butter, to make a tasty treat. Chopped, cooked, drained spinach, with a little hot seasoned cream stirred in just before serving, makes another appetizing dish.

Tom turkeys will be good buys well into spring. Roast heavy birds according to the recipe given in the November issue of "Serving Many." You may also steam them whole and use the meat in



extended dishes, such as turkey pie and turkey loaf. A good recipe for turkey loaf appears in the recipe section of this issue.

Onions, dried peaches, and canned citrus juices are abundant again this month.

Fresh citrus fruits -- oranges, grapefruit, and tangerines -- are plentiful
and should appear often on cafeteria
serving counters and at snack bars.
Citrus fruit is a "must" for breakfast,
a good "beginner" for dinner, and a "refresher" between meals. Serve a citrus
salad or cup of citrus fruits often on
midshift menus.

Sandwich Suggestions

Sandwiches served as midshift meals at mobile units, canteens, or at the cafeteria counter are selected generally as a main-course item. The sandwich filling, therefore, should contain a sufficient amount of protein-rich food so that two sandwiches will be equivalent to an ordinary serving of meat, fish, or poultry. To meet this standard a single sandwich should contain from 12 to 2 ounces of meat, fish, chicken, egg, cheese, or other protein-rich filling.

Enriched bread, or whole wheat (or other whole-grain breads like pumper-nickel), should be spread with butter or vitamin A fortified margarine. Salad dressings may also be used for flavor and moistness.

Nut and fruit breads are delicious with peanut butter, chopped-nut, and raisin and cream and cottage-cheese fillings.

Finger buns may be partially split, buttered, and filled with chicken, fish, and egg salads.

Cream, evaporated milk, and lemon and orange juice may be used to thin chopped fillings to make them spread more easily.

MENUS

For Special Lunches



The menus include foods that are in abundant and seasonal supply. Such foods are marked by asterisks. Footnotes indicate where recipes may be found.

Hamburger with onion*sauce
Baked potato*
Buttered shredded cabbage
Buns with butter or fortified margarine
Baked orange* custard 1/
Beverage

Baked mackerel* with lemon
Scalloped potatoes*
Head lettuce with Thousand Island
dressing
Corn muffins with butter or fortified
margarine
Orange* ice cream
Beverage

Hot roast beef sandwich
Baked squash
Cabbage, red apple* and nut salad
Peanut butter* cookies
Beverage

Veal stew with carrots, potatoes*, and onions*

Apple* and cabbage slaw 2/

Hot biscuits with butter or fortified margarine

Gingerbread

Milk

Southern hash 3/
Buttered spinach*
Carrot sticks
Cornbread with butter or fortified
margarine
Applesauce cake 4/
Milk

Roast turkey* with savory dressing 5/
Mashed potatoes* with giblet gravy
Glazed baked onions*
Enriched bread with butter or fortified
margarine
Ice cream
Beverage

Baked fillet of flounder* <u>6</u>/
Scalloped potatoes*
Cabbage, carrot and green pepper salad
Whole-wheat bread with butter or
fortified margarine
Baked stuffed apple*
Milk

Fried calves' liver with bacon
Creamed potatoes*
Stewed tomatoes
Enriched bread with butter or fortified
margarine
Ambrosia* 7/
Beverage

Potato* chowder 8/
Cheese strata 9/
Citrus fruit* salad on endive
Enriched bread with butter or fortified
margarine
Dried peach* whip
Beverage

Swiss steak

Home-fried potatoes* 10/
Fresh spinach*
Enriched rolls with butter or fortified margarine
Deep-dish apple* pie 11/
Milk

Meat loaf with tomato sauce
Parsleyed potatoes*
Mashed rutabagas or turnips
Whole-wheat bread with butter or
fortified margarine
Orange* sherbet
Oatmeal cookies
Milk

Fried haddock fillets* with Tartar sauce
Potato* puff 12/
Fresh spinach salad, 13/ French dressing
Corn muffins with butter or fortified
margarine
Orange* chiffon pie 14/

Turkey* loaf 15/
Mashed potatoes*
Buttered green beans
Cranberry relish 16/
Enriched bread with butter or fortified
margarine
Chocolate ice cream
Beverage

Turkey* soup with noodles
Spinach omelet
Buttered carrot strips
Hard roll with butter or fortified
margarine
Apple* Betty
Milk

Beef stew with potatoes*, onions*,
and carrots
Tossed green salad
Whole-wheat bread with butter or fortified margarine
Cottage pudding with fruit sauce
Milk

Italian spaghetti with meat balls
Apple*, celery, and nut salad
Hard roll with butter or fortified
margarine
Ice cream
Beverage

Fish chowder
Hot beef sandwich
Cole slaw
Apple* sauce
Molasses cookies
Beverage

Footnotes

- 1/ Recipe for Baked Orange Custard is in this issue.
- 2/ Recipe for Apple and Cabbage Slaw is in "Serving Many" for December 1946.
- 3/ Recipe for Southern Hash is on page 11 of "Making the Most of Meats in Industrial Feeding."
- 4/ Recipe for Applesauce Cake is in "Serving Many" for October 1946.
- 5/ Recipe for Roast Turkey with Savory Dressing is in "Serving Many" for No-vember 1946.
- 6/ Recipe for Baked Fillet of Flounder is in "Serving Many" for October 1946.
- 7/ Recipe for Ambrosia is in May-June
 1946 "Serving Many."
- 8/ Recipe for Potato Chowder is in this issue.
- 9/ Recipe for Cheese Strata is in this
 issue.
- 10/ Recipe for "Home Fried" Potatoes" is in this issue.
- <u>ll</u>/ Recipe for <u>Deep-dish Apple Pie</u> is in "Serving Many" for October 1946.
- 12/ Recipe for Potato Puff is in "Serving Many" for January 1947.
- 13/ Recipe for Fresh Spinach Salad is in this issue.
- 14/ Recipe for Orange Chiffon Pie is in "Serving Many" for September 1946.
- 15/ Recipe for Turkey Loaf is in this issue.
- 16/ Recipe for <u>Cranberry Relish</u> is in this issue.

RECIPES



The recipes given below include foods that are available generally throughout the country and abundant in most markets.

Cheese Strata		
	Amt. for	Amt. for
Ingredients	100 Por.	500 Por.
Bread $(2\frac{1}{2}$ lb. sandwic	h	
loaves)	7 loaves	34 loaves
Cheese, American		
Cheddar, sliced	8 lb.	40 lb.
Eggs	4 doz.	25 doz.
Milk, scalded	3 gal.	15 gal.
Mustard, dry	1 tbsp.	½ cup
Salt	2 tbsp.	z cup
Paprika	1 tbsp.	½ cup

Method:

1. Arrange sliced bread, from which crusts have been cut, on bottom of greased baking pan.

Size of portion - 1 sandwich.

- 2. Cover the bread with slices of cheese, and top with a second slice of bread.
- 3. Mix the salt, mustard, and paprika together and add to the scalded milk.
- 4. Beat the eggs and add the scalded milk.
- 5. Pour the egg and milk mixture over the cheese sandwiches.

6. Bake in a moderate oven at about 325° F. for 1 hour or until the custard is set.

Turkey Loaf		
	Amt. for	Amt. for
Ingredients	100 Por.	500 Por.
Cooked turkey or		
chicken, diced	20 lb.	100 lb.
Fat	1 lb	7 lb.
	8 oz.	
Flour	1 lb	7 lb.
	8 oz.	
Broth from turkey	l gal.	5 gal.
Milk, scalded	2 qt.	$2\frac{1}{2}$ gal.
Bread crumbs, soft	8 qt.	40 qt.
Eggs, beaten	16	80
Onion, finely chopped	4 oz.	1 lb.
Green peppers, chopped	d 8 oz.	2½ lb.
Salt	2 oz.	10 oz.

Size of portion - 6 ounce slice.

Method:

- 1. Make sauce of the fat, flour, milk, and turkey broth and cook until thickened.
- 2. Add the seasonings and chopped vegetables to the hot sauce.
- 3. Pour the hot sauce over the soft bread crumbs and add the beaten egg.
- 4. Add the diced turkey and mix the ingredients until blended.
- 5. Put the turkey mixture into oiled loaf tins and bake in a moderate oven at 350° F. from 1 to $l_{\frac{1}{2}}$ hours.
- 6. Accompany turkey loaf with cranberry sauce or relish.

Cranberry and Orange	Relish	
	Amt. for	Amt. for
Ingredients	100 Por.	500 Por.
Cranberries, uncooked	6 lb.	30 lb.
Oranges, whole	3	15
Sugar	lg lb.	7½ 1b.
Salt	la lb. 2 tsp.	2½tsp.
Size of portion - 1 or	unce.	

Method:

- 1. Grind fruit medium coarse.
- 2. Add sugar and salt.
- 3. Chill thoroughly before serving.

Potato Chowder		
	Amt. for	Amt. for
Ingredients	100 Por.	500 Par.
Potatoes, diced	16 lb.	80 lb.
Bacon, sliced	3 lb.	15 lb.
Water, boiling	li gal.	6 gal.
Onions, thinly sliced	1 lb.	5 lb.
Salt	la oz.	3 oz.
Pepper	l'tsp.	2 tbsp.
Celery salt	2 tsp.	3 tbsp.
Bacon fat	1 lb.	5 lb.
Flour	8 oz.	2불 1b.
Milk	3½ gal.	16 gal.
Parsley, chopped	1 cup	l qt.

Size of portion - 1 cup (8 ounces).

Method:

- 1. Peel and dice the potatoes in \(\frac{1}{2}\)-inch cubes.
- 2. Dice the bacon and cook it until crisp and a light brown. Drain cooked bacon on soft paper. Save the bacon fat.
- 3. Add the diced potatoes, sliced onions, seasonings, and bacon to the boiling water and cook until the potatoes are done.
- 4. Make a sauce of the bacon fat, flour, and milk.
- 5. Combine the cooked vegetable mixture and the sauce just before serving. Sprinkle parsley on top.

Home-Fried Potatoes

		Amt.	for	Amt.	for
Ingredients		100	Por.	500	Por.
Potatoes, raw,	sliced	35	1b.	175	lb.
Onions, thinly			1b.	5	lb.
Meat drippings	or other	er			
fat		2	lb.	10	lb.
Salt		2	oz.	10	OZ.
Pepper, white		1	tsp.	là t	bsp.

Size of portion - 4 ounces. Method:

- 1. Peel the potatoes, cut out the eyes, and slice crosswise in thin slices.
- 2. Fry onions and sliced potatoes in the fat until the potatoes are tender and browned.
- 3. Season while cooking with salt and pepper.

Fresh Spinach Salad		
	Amt. for	Amt. for
Ingredients	100 Por.	500 Por.
Fresh spinach leaves	8 lb.	40 lb.
Shredded raw carrots	5 lb.	25 lb.
Sliced cauliflower	5 lb.	25 lb.
Shredded green peppers	1 lb.	5 lb.
Minced onions	½ lb:	2 lb.
French dressing	1 pint	2½ qt.

Size of portion - 3 ounces.

Method:

- 1. Clean the spinach thoroughly, remove stems, drain, and chill.
- 2. Shred the carrots, and chill them in the refrigerator.
- 3. Separate the cauliflower into flowerlets and slice each of them in thin slices crosswise.
- 4. Prepare the shredded green peppers and minced onions.
- 5. Toss the chilled vegetables together and marinate just before serving.

Baked Orange Custard

Daned Orange Oustaid				
	Amt.	. for	Amt.	for
Ingredients	100	Por.	500	Por.
Milk	8	qt.	40	qt.
Eggs	36		180	
	(3 dc	z.)	(15 0	loz.)
Sugar	2늴	1b.	12	1b.
Orange* juice, straine	ed 1	qt.	5	qt.
Lemon juice, strained	3/4	cup	1	qt.
Grated orange rind,				
lightly grated	2	tbsp.	्रे	cup
Salt	1	OZ.	5	oz.

Size of portion - 4 ounces.

Method:

- 1. Grate orange rind lightly taking off only the colored part.
- 2. Prepare and strain the orange juice.
 3. Beat the eggs until mixed, add the sugar, orange and lemon juice, rind, and
- salt and continue beating until blended.

 4. Combine the milk with the egg mixture and pour into custard cups. Place cups in baking pan and surround them with hot water.
- 5. Bake in a slow oven at 300° F. for 50 minutes to 1 hour or until a silver knife blade inserted in the center comes out clean.

Operational TIPS

Food Control Records

The samples of account and record forms illustrated here are presented because they have proved to be effective aids in the control of costs in feeding operations. These records may be adapted to meet the individual needs of an industrial feeding establishment — or be supplemented or curtailed in number — as seems advisable.

The accounting and record system of a food-service business should furnish the management with correct answers to such questions as the following:

- (1) What is the volume of sales? Is it increasing or decreasing?
- (2) How much were the food costs?
- (3) How much were the operating expenses?
- (4) How high is the cost of supervision and labor?
- (5) How do the income and expenses compare with those of last month? Of last year?
 - (6) How much inventory is on hand?
 - (7) How much money do we owe?
- (8) Are we operating at cost or at a loss?

Cash Journal

Line	Date	Explanation	Cash Re- Pay-		v-	Food Pur-	Sala: and r	ries wages With-		ex	ther	es		е	Other	es	
	/-/		ceip	ots	men	ts	chases			Amt.		Expl	Folio	Am	t.	Expl.	Folio
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Figure 1. -- A columnar record for cash receipts and payments.

Income and Expense Accounts

The cashbook. -- A large part of the sales dollar is expended for food and most of the rest goes for the cost of operating the food service. Unless an accurate record of income and expense is kept it is impossible for the manager to know whether the operation is running at a profit or at a loss. A columnar cash book, such as the one illustrated in figure 1, is generally the most satisfactory record.

Explanation of Columns

1. <u>Cash receipts</u>. — The source of the entry is the daily Cashier's Report (fig. 3). The amount entered is the total cash received from sales.

(after deductions for taxes) is entered in this column. The amount deducted, for Social-Security taxes plus that withheld for income taxes, from employees' wages is entered in the "Withheld" column. The account number is placed in the "Folio" column.

- 6, 7. Other expenses -- Cash paid for general expenses other than food, salaries, and wages is entered with the explanation and the account number.
- 8, 9. Other payments Include cash payments for items other than current expenses, such as installment payments and purchases of new equipment other than replacements.

Petty Cash Voucher

	Name			
-			Date	194
Pay to				
For				
		-		
\$:	cents			
		Signed		

Figure 2. - Blank form for petty cash payments.

- 2. Cash payments -- The total cash paid out is entered on one line, and then distributed in the proper columns.
- 3. Food purchases Payments for food are recorded in this column. The receipted bills and cash payment vouchers are added together and the total is entered under food purchases for the day. In case of a discount, the net amount (the total less the discount) is entered.
- 4, 5. Salaries and wages -- The full amount of managerial salaries and wages

The petty cash voucher is the simplest type of receipt to use when payments are made in cash. When a receipted bill is not given by the vendor on delivery and payment, then a voucher should be made out as shown in figure 2.

The daily Cashier's Report is a method of reporting cash receipts and petty cash payments, checking cash on hand with the cash register reading, and recording the customer count. Such a report is essential no matter how small the business or how simple the accounting. In figure 3 a Cashier's Report is illustrated.

Cashier's Report

				Date_			194		
Old reading		_							
New reading			Ca	sh pa	id ou	t			
Difference		_	Ba	nk de	posit	•			
Cash on hand at beginning of day					hand				
Total				Tot	al				
Cash over			Ca	sh sh	ort				
	Recor	d of	Cash Pai						
Vendor	Food		Candy tobac			Other expenses Amount Descripti			
Vendor	rood	1	CODAC	0	Amou	nc.	Description		
							1		
					-	-			
			7						
Customer count			Recap F		tion				
Lunch				-			co		
Dinner			0			ses			
Weather	Cashi er			To	tal				
	ACCUITCI								

Figure 3. -- A satisfactory form for a cashier's report.

Ledger Accounts

Entries made in the cash book should be classified and the amounts entered in the proper account in the ledger. The ledger accounts are used in preparing the monthly Profit and Loss Statements, the yearly Balance Sheet, and Annual Report.

The usual classification of accounts used in a food business follows. Each account group is given a numbered series to which reference may be made and additional accounts added if necessary.

Current Assets - 1 to 10:

- 1. Cash: Currency, checks, money orders, and bank drafts.
 - 2. Food inventory: Food on hand.
- 3. Deposits with Public Utility Companies—deposits to cover estimated consumption. This amount is returned when the service is terminated.

Fixed Assets - 11 to 20

- 11. Large kitchen equipment: Automatic machines, ranges, bake ovens, tables, and all other large equipment.
- 12. Dining room furniture and fixtures: Tables, chairs, counters, etc.

- 13. Small kitchen equipment: Utensils and cutlery.
- 14. China, glassware, silver, linen: All table service ware.
- 15. Office furniture and equipment: Desks, adding machine, typewriter, files, safe, etc.
- 16. Real estate: Land and building, if premises are owned.

Current Liabilities - 21 to 30

- 21. Accounts payable: All invoices for goods owed to outside vendors.
- 22. Installment accounts and notes payable: Unpaid payments on equipment bought "on time."

Net Worth or Proprietorship - 31 to 40:

31. Owner's net worth: Permanent investment in the business, plus the net profit and less the net loss.

Income - 41 to 50:

41. Sales: Income from all food sold and income from other sources.

Food Cost - 51 to 60

51. Food purchases: Food purchases less discounts, returns, and allowances.

Operating Expenses - 61 to 70:

- 61. Salaries and wages: Managerial salaries and employees' wages.
- 62. Rent or occupancy: Rental or fee for space occupied and other expenses, such as real estate taxes.
- 63. Laundry and linen: Cost of laundry and of linen rental.
- 64. Cleaning paper and other operating supplies: Cost of all supplies used in operating the business.
- 65. Utilities: Gas, electricity, water, steam, telephone.
- 66. Replacements, repairs, and maintenance: Repairs on building, plumbing, machinery, and purchases to replace used or broken items.
- 67. Depreciation: Expense charged each month to cover wear and tear on fixtures and equipment.
- 68. Advertising: Advertising, printing, etc.

Purchase Record

Date dor	Ven-			Cost				Ven-			Cost		
	Description	Amt.	Each	Unit	Total	Date	dor	Description	Amt	Ea.	Unit	Total	
		b											-
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										-			
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2.

Figure 4. (See text on next page.)

Perpetual Inventory

			In	ventory Rec	cord				
Date	Order Number	Quantity	Out	Balance	Date	Order Number	Quantity	Out	Balance
Descr	ipti o n		•					imum imum	

Figure 5. -- A blank form for a perpetual inventory.

- 69. Taxes and insurance: Taxes and fees.
- 70. Miscellaneous expense: Expenses not classified elsewhere.

Figure 4. — This form shows a purchase record card which can be used in a visible index. Cards should be arranged under subject classification, such as canned goods, staples, and perishables, and should be filed alphabetically under each classification.

A perpetual inventory card is made for each food item. As each item is received a record is made on the purchase card and also on the inventory card. Each day's issues are likewise entered and the amount of issue subtracted to determine the balance on hand.

Physical Inventory

A physical inventory is an actual check of food on hand and is usually taken on the last day of the month, as the value of the food inventory is need-

ed in preparing the Profit and Loss Statement. The physical inventory may be used instead of the perpetual inventory, but it should be used also to check the accuracy of the perpetual or "running" inventory.

Next month a discussion of financial reports will appear in this section of "Serving Many."



UNITED STATES DEPARTMENT OF AGRICULTURE Production and Marketing Administration Food Distribution Programs Branch Washington 25, D. C.